- c) depositing a third dielectric layer on the second dielectric layer, wherein the first, second and third dielectric layers have similar etching characteristics;
- d) simultaneously anisotropically etching a power line trench pattern and a via pattern through the third and second dielectric layers, in a first etching sequence; and
- e) anisotropically etching a signal line trench, overlaying the via pattern, through the third dielectric layer, and simultaneously anisotropically etching the via pattern to the substrate thereby forming a via hole extending from the signal line trench to the substrate, in a second etching sequence.

REMARKS

Claims 1-32 and 34 of the parent application as filed are withdrawn because these claims are drawn to an invention that is non-elected in the present divisional application. New claims 35-59 have been added.

I. Once amended claim 33

Claim 33 has been amended inserting the term "first" before "via hole" (clause i) because applicant recites a "second via hole" in new independent claim 38.

II. New Claims

Support for new claims 35-59 is found in claim 33 of the parent application as filed, and in the specification and drawing of the parent application as filed.

In view of the above, applicant hereby respectfully request examination of the application, including amended claim 33 and new claims 35-59.

Respectfully submitted,

Rv:

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